S.B.Civil Writ Petition NO.2834/2005

Dr. Navin Mathur. vs Union of India & anr.

DATE OF ORDER : - 13.5.2005

HON'BLE MR. PRAKASH TATIA,J.

Mr. Anjay Kothari, for the petitioner.

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Heard learned counsel for the petitioner.

The only grievance of the petitioner is that as per provisos (1) and (2) of Section 132(B)(1)(i), the Assessing Officer is required to release the assets seized in case the nature and source for acquisition of such assets is explained, but the assessing officer, despite submitting representation by the petitioner, has not passed any order either or releasing the assets or rejecting the petitioner's prayer, therefore, the assessing officer may be directed to decide the representation of the petitioner.

According to learned counsel for the petitioner, the petitioner is in need of funds because of the marriages of his son and daughter. The petitioner submitted application for release of assets on 10.3.2004 and thereafter, the application was again submitted on 11.3.2005 but the same has not been decided.

In view of the above, the writ petition of the petitioner is disposed of with a direction to the Assistant Commissioner of Income

Tax, Central Circle-1, Jodhpur – assessing authority to consider and decide the petitioner's application/representation for release of assets strictly in accordance with law within a period of fifteen days from the date of placing of this order before the assessing authority by the petitioner.

(Prakash Tatia), J.

s.phophaliya/-